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Senate Engrossed

State of Arizona
Senate
Forty-sixth Legislature
First Regular Session
2003

SENATE BILL 1146

AN ACT

AMENDING SECTION 43-617, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 6, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-619; PROVIDING FOR CONDITIONAL REPEAL OF SECTION 43-619, ARIZONA REVISED STATUTES; RELATING TO INCOME TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 43-617, Arizona Revised Statutes, is amended to
3 read:

4 43-617. Contribution for state aid to public schools

5 A. The department shall provide a space on the individual income tax
6 return form in which the taxpayer may designate ~~the full~~ AN amount of the
7 taxpayer's refund as a voluntary contribution for state aid to public schools
8 pursuant to section 15-973.01.

9 B. After subtracting any setoff for debts pursuant to section 42-1122,
10 the department shall subtract the designated amount from the refund due the
11 taxpayer and transfer it to the state board of education ~~who~~, WHICH shall
12 credit the amount of the contribution to the assistance for education fund
13 established pursuant to section 15-973.01. The department shall determine
14 the initial administrative cost of this section and report the amount to the
15 state board of education ~~who~~, WHICH shall transfer that amount from the
16 assistance for education fund to the state general fund.

17 C. THE TAXPAYER MAY ALSO DONATE ANY AMOUNT TO THE ASSISTANCE FOR
18 EDUCATION FUND, IN LIEU OF OR IN ADDITION TO THE DESIGNATED PORTION OF THE
19 TAX REFUND, BY AN APPROPRIATE INDICATION ON THE RETURN AND BY INCLUDING THAT
20 AMOUNT WITH THE RETURN.

21 Sec. 2. Title 43, chapter 6, article 1, Arizona Revised Statutes, is
22 amended by adding section 43-619, to read:

23 43-619. Contribution to the state general fund

24 A. THE DEPARTMENT SHALL PROVIDE A SPACE ON THE INDIVIDUAL INCOME TAX
25 RETURN FORM IN WHICH THE TAXPAYER MAY DESIGNATE AN AMOUNT OF THE TAXPAYER'S
26 REFUND AS A VOLUNTARY CONTRIBUTION TO THE STATE GENERAL FUND.

27 B. AFTER SUBTRACTING ANY SETOFF FOR DEBTS PURSUANT TO SECTION 42-1122,
28 THE DEPARTMENT SHALL SUBTRACT THE DESIGNATED AMOUNT FROM THE REFUND DUE THE
29 TAXPAYER AND TRANSFER IT TO THE DEPARTMENT FOR DEPOSIT IN THE STATE GENERAL
30 FUND.

31 C. THE TAXPAYER MAY ALSO DONATE ANY AMOUNT TO THE STATE GENERAL FUND,
32 IN LIEU OF OR IN ADDITION TO THE DESIGNATED PORTION OF THE TAX REFUND, BY AN
33 APPROPRIATE INDICATION ON THE RETURN AND BY INCLUDING THAT AMOUNT WITH THE
34 RETURN.

35 Sec. 3. Delayed conditional repeal

36 A. Section 43-619, Arizona Revised Statutes, as added by this act, is
37 repealed on July 1, 2006 if, as of that date, taxpayers fail to designate at
38 least thirty thousand dollars during any one of the three prior taxable years
39 as voluntary contributions to the state general fund pursuant to section
40 43-619, Arizona Revised Statutes, as added by this act.

41 B. If the department of revenue does not receive the required amount
42 described in subsection A of this section, the director of the department of
43 revenue shall send formal written notice to the director of the Arizona
44 legislative council that states that the department of revenue did not
45 receive the required amount.